UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

SAMMART FASHION CO., LTD.,

Case No.: 07 CV 4035 (DAB)

Plaintiff,

v.

STATEMENT PURSUANT TO

F.R.CIV.P. 7.1

WEAR ME APPAREL CORP., d/b/a KIDS HEADQUARTERS and HEYMAN CORPORATION,

Defendants.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant, Heyman Corporation, states that it is wholly-owned by Lawrence Heyman, the President and sole shareholder, and that Heyman Corporation is not a publicly held corporation.

Dated: February 26, 2008

Respectfully submitted,

STAHL COWEN CROWLEY ADDIS LLC

By:

One of Its Attorneys

Trent P. Cornell, Esq. Scott N. Schreiber, Esq. Angelique Palmer, Esq. 55 West Monroe, Suite 1200 Chicago, Illinois 60603 (312) 641-0060

-and-

One of Its attorneys

Gary A. Stahl (GS-3987) 153 East 53rd Street New York, New York 10022 (212) 223-4000

Attorneys for Defendant Heyman Corporation

CERTIFICATE OF SERVICE

I hereby certify that on February 26, 2008, I caused to be electronically filed the foregoing Statement Pursuant to Fed.R.Civ.P. 7.1 utilizing the Court's CM/ECF system, which will automatically send notice of such filing to the following attorneys of record:

> Steven Mitnick, Esq. Mitnick & Malzberg, Esq. 29 Race Street Frenchtown, New Jersey 08825

> > and

Leslie Martin Shamis, Esq. Leslie Martin Shamis 64 W. Park Ave., P.O. Box 570 Long Beach, New York 11561 Attorneys for Plaintiff Sammart Fashion Co., Ltd.

Jeremy Andrew Cohen, Esq. Kramer, Levin, Naftalis & Frankel, LLP 1177 Avenue of the Americas New York, New York 10036 Attorneys for Defendant Wear Me Apparel Corp.

> s/ Gary A. Stahl Gary A. Stahl (GS 3987)